

Clerk of the House of Representatives
Legislative Resource Center
B-106 Cannon Building
Washington, DC 20515

Secretary of the Senate
Office of Public Records
232 Hart Building
Washington, DC 20510

SECRET

04 A

LOBBYING REPORT

Lobbying Disclosure Act of 1995 (Section 5) -All Filers Are Required to Complete This Page

1. Registrant Name Washington Council Ernst & Young			
2. Registrant Address <input type="checkbox"/> Check if different than previously reported Address 1150 17th Street, NW Suite 601 City Washington State/Zip (or Country) DC 20036 USA			
3. Principal Place of Business (if different from line 2) City _____ State/Zip (or Country) _____			
4. Contact Name Phil Moseley	Telephone 202-293-7474	E-mail (optional) phil.moseley@wc.ey.com	5. Senate ID # 575475-145
7. Client Name <input type="checkbox"/> Self MassMutual (MA Mutual Life Insurance Co.)			6. House ID # 35185013

TYPE OF REPORT 8. Year 2004 Midyear (January 1-June 30) OR Year End (July 1-D

9. Check if this filing amends a previously filed version of this report

10. Check if this is a Termination Report >> Termination Date _____

11. No Lobb

INCOME OR EXPENSES - Complete Either Line 12 OR Line 13

12. Lobbying Firms	13. Organizations
<p>INCOME relating to lobbying activities for this reporting period was:</p> <p>Less than \$10,000 <input type="checkbox"/></p> <p>\$10,000 or more <input checked="" type="checkbox"/> >> \$ <u>\$60,000.00</u> Income (nearest \$20,000)</p> <p>Provide a good faith estimate, rounded to the nearest \$20,000 of all lobbying related income from the client (including all payments to the registrant by any other entity for lobbying activities on behalf of the client).</p>	<p>EXPENSES relating to lobbying activities for this reporting period were:</p> <p>Less than \$10,000 <input type="checkbox"/></p> <p>\$10,000 or more <input type="checkbox"/> >> \$ _____ Expenses (nearest \$</p> <p>14. REPORTING METHOD. Check box to indicate accounting method. See instructions for description c</p> <p><input type="checkbox"/> Method A. Reporting amounts using LDA defin</p> <p><input type="checkbox"/> Method B. Reporting amounts under section 60: the Internal Revenue Code</p> <p><input type="checkbox"/> Method C. Reporting amounts under section 16: Internal Revenue Code</p>

Signature

Filing #df1b6e33-fa99-462f-8afd-6171246649cb - Page 1 of 14

Date **8/3/2004**

Signature _____

Printed Name and Title **Phil Moseley - Partner** _____ P:

Registrant Name: Washington Council Ernst & Young

Client Name: MassMutual (MA Mutual Life Insurance Co.)

LOBBYING ACTIVITY. Select as many codes as necessary to reflect the general issue areas in which the registrant engaged in lobbying on behalf of the client during the reporting period. Using a separate page for each code, provide information as requested. Attach additional page(s) as needed.

15. General issue area code RET (one per page)
16. Specific Lobbying issues
HR 1000, Pension Security Act of 2003, all provisions,
HR 1677, S. 825, Pension Benefits Protection Act of 2003, all provisions,
HR 1776, Pension Preservation and Savings Expansion Act of 2003, all provisions,
HR 2458, Secure Annuity Income for Life Act of 2003, all provisions.,
HR 2673, Consolidated Appropriations Act of 2004, provision stating that Treasury may not implement pr
relating to cash balance retirement plans.,
HR 2896, American Jobs Creation Act of 2003, Section 1061 relating to non-qualified deferred compensati
HR 3108, Pension Funding Equity Act of 2003, provisions related to providing a temporary two year repla
30 year Treasury bond rate with a long-term corporate bond rate,
HR 3521, Tax Relief Extension Act of 2003, Section 2001, Temporary replacement of the 30 year Treasury
S. 1698, Pension Security Advice Act of 2003, all provisions,
17. House(s) of Congress and Federal agencies contacted Check if None
Department of Labor
Department of Treasury
Executive Office of the President
House of Representatives
Internal Revenue Service
Senate

18. Name of each individual who acted as a lobbyist in this issue area

Name	Covered Official Position (if applicable)
Bazel, Lauren	
Conklin, Brian	Special Assistant to the President
Del Monte, Brent	
Doney, John	
Garrett-Nelson, LaBrenda	
Gasper, Gary	
Gates, Bruce	

19. Interest of each foreign entity in the specific issues listed on line 16 above Check if None

Signature _____

Printed Name and Title **Phil Moseley - Partner** _____ P.

Registrant Name: Washington Council Ernst & YoungClient Name: MassMutual (MA Mutual Life Insurance Co.)

Item	Description	Data
16	Lobbying Issues	No bill number, Presidents proposals for Lifetime Savings Accounts (LSAs) Retirement Savings Accounts (RSAs), and Employer Retirement Savings Ac (ERSA),
16	Lobbying Issues	S. 2096; S.1335, Long Term Care and Retirement Security Act, all provisio
16	Lobbying Issues	S. 2424, National Employee Savings and Trust Equity Guarantee Act (NES
16	Lobbying Issues	all provision relating to defined benefit plan funding reforms,
16	Lobbying Issues	S. 9, Pension Protection and Expansion Act of 2003, all provisions,
16	Lobbying Issues	S. ___, National Employee Savings and Trust Equity Guarantee Act (NEST
16	Lobbying Issues	provisions relating to defined benefit plan funding reforms,
16	Lobbying Issues	S.1550, Pension Stability Act, Section 2,
16	Lobbying Issues	The Prsidents proposals for Lifetime Savings Accounts (LSAs), Retirement Act (RSAs), and Employer Retirement Savings Accounts (ERSA) Proposed Treasury regulation 1.411(b)2 relating to cash balance pension pl provisions
18a	Lobbyist Name	Giordano, Nick
18b	Covered Official Position	
18c	New Lobbyist	No
18a	Lobbyist Name	Grab, Francis
18b	Covered Official Position	
18c	New Lobbyist	No
18a	Lobbyist Name	Koch, Cathy
18b	Covered Official Position	
18c	New Lobbyist	No
18a	Lobbyist Name	Koshgarian, Dave
18b	Covered Official Position	Chief of Staff, Office of Congressman Ben Cardin
18c	New Lobbyist	No
18a	Lobbyist Name	McGuinness, Marty
18b	Covered Official Position	
18c	New Lobbyist	No
18a	Lobbyist Name	Meltzer, Richard
18b	Covered Official Position	
18c	New Lobbyist	No
18a	Lobbyist Name	Moseley, Phil
18b	Covered Official Position	
18c	New Lobbyist	No
18a	Lobbyist Name	Phelps, Anne
18b	Covered Official Position	Special Asst. to the President for Domestic Policy
18c	New Lobbyist	No
18a	Lobbyist Name	Porter, John
18b	Covered Official Position	
18c	New Lobbyist	No

Registrant Name: Washington Council Ernst & Young

Client Name: MassMutual (MA Mutual Life Insurance Co.)

Item	Description	Data
18a	Lobbyist Name	Rozen, Bob
18b	Covered Official Position	
18c	New Lobbyist	No
18a	Lobbyist Name	Steele Flynn, Donna
18b	Covered Official Position	
18c	New Lobbyist	No
18a	Lobbyist Name	Urban, Tim
18b	Covered Official Position	
18c	New Lobbyist	No
18a	Lobbyist Name	Wolff, Candi
18b	Covered Official Position	Asst. & Deputy Asst. to Vice President, Leg.Aff.
18c	New Lobbyist	Yes

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Registrant Name: Washington Council Ernst & Young

Client Name: MassMutual (MA Mutual Life Insurance Co.)

LOBBYING ACTIVITY. Select as many codes as necessary to reflect the general issue areas in which the registrant engaged in lobbying on behalf of the client during the reporting period. Using a separate page for each code, provide information as requested. Attach additional page(s) as needed.

15. General issue area code TAX (one per page)

16. Specific Lobbying issues

HR 2, S 1054, The Jobs and Growth Tax Relief Reconciliation Act of 2003, all provisions. Became P.L. 108 HR 2127, Taxpayer Savings and Employee Notification Act of 2003, all provisions, HR 2896, American Jobs Act of 2003, Section 1106, revisions of real estate investments trusts (REIT) rules, HR 3521, Tax Relief Extension Act of 2003, Section 1009, temporary special rules for the taxation of cite in companies (two year suspension of IRC sec. 809), HR 808, S.992, Life Insurance Tax Simplification Act of 2003, all provisions, HR1989, relating to mutual funds shareholder tax relief, all provisions, HR3108, Pension Funding Equity Act, section 1106, provisions relating to repeal of IRC section 809, becan 108-218, IRS/Treasury Guidance on Sec. 412(i), defined benefit plans, No specific number, Legislation to provide for reduced taxation of lifetime payouts from annuities,

17. House(s) of Congress and Federal agencies contacted

Check if None

**Department of Treasury
Executive Office of the President
House of Representatives
Internal Revenue Service
Senate**

18. Name of each individual who acted as a lobbyist in this issue area

Name	Covered Official Position (if applicable)
Bazel, Lauren	
Conklin, Brian	Special Assistant to the President
Del Monte, Brent	
Doney, John	
Garrett-Nelson, LaBrenda	
Gasper, Gary	
Gates, Bruce	

19. Interest of each foreign entity in the specific issues listed on line 16 above

Check if None

Signature _____

Printed Name and Title **Phil Moseley - Partner** _____ P:

Registrant Name: Washington Council Ernst & YoungClient Name: MassMutual (MA Mutual Life Insurance Co.)

Item	Description	Data
16	Lobbying Issues	S.1637; HR4520, "Jobs Act", provisions relating to one year suspension of section 809 for 2004,
16	Lobbying Issues	S.2, Job Growth and Tax Act of 2003, Sec. 237 relating to controlled REIT;
16	Lobbying Issues	S.2424, National Employee Savings and Trust Equity Act, provisions relating to corporate owned life insurance,
16	Lobbying Issues	Treasury Regulations, economic valuation of split dollar life insurance, 26 CFR 1.101-31, and 601,
18a	Lobbyist Name	Giordano, Nick
18b	Covered Official Position	
18c	New Lobbyist	No
18a	Lobbyist Name	Grab, Francis
18b	Covered Official Position	
18c	New Lobbyist	No
18a	Lobbyist Name	Koch, Cathy
18b	Covered Official Position	
18c	New Lobbyist	No
18a	Lobbyist Name	Koshgarian, Dave
18b	Covered Official Position	Chief of Staff, Office of Congressman Ben Cardin
18c	New Lobbyist	No
18a	Lobbyist Name	McGuinness, Marty
18b	Covered Official Position	
18c	New Lobbyist	No
18a	Lobbyist Name	Meltzer, Richard
18b	Covered Official Position	
18c	New Lobbyist	No
18a	Lobbyist Name	Moseley, Phil
18b	Covered Official Position	
18c	New Lobbyist	No
18a	Lobbyist Name	Phelps, Anne
18b	Covered Official Position	Special Asst. to the President for Domestic Policy
18c	New Lobbyist	No
18a	Lobbyist Name	Porter, John
18b	Covered Official Position	
18c	New Lobbyist	No
18a	Lobbyist Name	Rozen, Bob
18b	Covered Official Position	
18c	New Lobbyist	No
18a	Lobbyist Name	Steele Flynn, Donna
18b	Covered Official Position	
18c	New Lobbyist	No
18a	Lobbyist Name	Urban, Tim
18b	Covered Official Position	
18c	New Lobbyist	No

Registrant Name: Washington Council Ernst & Young

Client Name: MassMutual (MA Mutual Life Insurance Co.)

Item	Description	Data
18a	Lobbyist Name	Wolff, Candi
18b	Covered Official Position	Asst. & Deputy Asst. to Vice President, Leg.Aff.
18c	New Lobbyist	Yes

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